

Exhibit B**Summary of Hours and Fees by Matter Category**

Code	Matter Category	Hours	Fees
1.1	Chapter 11 Process / Case Management	9.0	\$ 10,354.50
1.2	Communication & Meetings with Interested Parties	49.1	53,192.50
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	37.4	25,156.50
1.6	Document Review	-	-
1.7	Interviews	-	-
1.8	Public Data & Research	34.4	19,134.00
1.9	Claims Process	-	-
1.10	eDiscovery	0.5	450.00
1.11	Reporting & Presentation of Findings	15.9	18,561.00
1.12	Preparation for / Attend Court Hearings	-	-
1.13	Retention Applications & Relationship Disclosures	33.4	18,453.00
1.14	Fee Statements & Fee Applications	163.8	106,155.00
1.15	Financial Statement Reconstruction	3,551.6	2,777,387.00
1.16	Special Investigations	94.1	79,153.50
1.17	Solvency Analysis	95.8	92,984.50
1.20	Avoidance Actions	3,018.2	2,619,023.50
1.31	Travel Time	38.0	14,643.00
Total Hours and Fees by Matter Category		7,141.2	\$ 5,834,648.00

Average Billing Rate \$ 817.04